

Form <b>F-66 (IA-2)</b> (5-8-2013)					
STATE OF IOWA  2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013  CITY OF _____, IOWA DUE: December 1, 2013		16204200400000 City of Eldora 1442 Washington Street Eldora, IA 50627  <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,063,074		1,063,074	1,088,065
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,063,074		1,063,074	1,088,065
Delinquent property taxes		0		0	
TIF revenues		130,008		130,008	136,828
Other city taxes		427,159	0	427,159	422,216
Licenses and permits		20,820	0	20,820	16,800
Use of money and property		105,011	20,853	125,864	18,955
Intergovernmental		427,895	0	427,895	842,008
Charges for fees and service		92,463	1,769,645	1,862,108	2,017,969
Special assessments		55,706	0	55,706	43,000
Miscellaneous		362,981	173,126	536,107	520,380
Other financing sources		2,530,843	5,573,600	8,104,443	7,940,663
Total revenues and other sources		5,215,960	7,537,224	12,753,184	13,046,884
Expenditures and Other Financing Uses					
Public safety		438,938	0	438,938	488,502
Public works		489,940	0	489,940	623,109
Health and social services		42,088	0	42,088	48,909
Culture and recreation		373,456	0	373,456	473,842
Community and economic development		1,801	0	1,801	17,500
General government		430,791	0	430,791	442,504
Debt service		1,385,603	0	1,385,603	1,384,613
Capital projects		615,715	0	615,715	1,143,600
Total governmental activities expenditures		3,778,332	0	3,778,332	4,622,579
Business type activities		0	6,687,069	6,687,069	6,915,239
Total ALL expenditures		3,778,332	6,687,069	10,465,401	11,537,818
Other financing uses, including transfers out		733,038	226,007	959,045	981,263
Total ALL expenditures/And other financing uses		4,511,370	6,913,076	11,424,446	12,519,081
Excess revenues and other sources over (Under) Expenditures/And other financing uses		704,590	624,148	1,328,738	527,803
Beginning fund balance July 1, 2012		249,918	887,239	1,137,157	2,717,034
Ending fund balance June 30, 2013		954,508	1,511,387	2,465,895	3,244,837
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 3,466,800	Other long-term debt		\$ 0
Revenue debt		\$ 5,583,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 4,596,268
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Patrick Ian Rigg		Telephone →	Area Code 641-939-2393	Number	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ELDORA			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	413,981	340,971		308,122			1,063,074			1,063,074	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	413,981	340,971		308,122	0	0	1,063,074		T01	1,063,074	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	413,981	340,971		308,122	0	0	1,063,074			1,063,074	6
7	TIF revenues			130,008				130,008		T01	130,008	7
	Other city taxes											
8	Utility tax replacement excise taxes	15,971	13,283		11,251			40,505		T15	40,505	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	70,737	22,865					93,602		T15	93,602	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	1,513	1,259		1,066			3,838		T19	3,838	12
13	Hotel/motel tax	13,608						13,608		T19	13,608	13
14	Other local option taxes		275,606					275,606		T09	275,606	14
15	TOTAL OTHER CITY TAXES	101,829	313,013	0	12,317	0	0	427,159	0		427,159	15
16	Section B - LICENSES AND PERMITS	20,820						20,820		T29	20,820	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	4,837	6,000			8		10,845	2,166	U20	13,011	18
19	Rents and royalties	76,471						76,471	18,687	U40	95,158	19
20	Other miscellaneous use of money and property		17,695					17,695		U20	17,695	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	81,308	23,695	0	0	8	0	105,011	20,853		125,864	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants					100,000		100,000		B89	100,000	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development					2,700		2,700		B50	2,700	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	102,700	0	102,700	0		102,700	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELDORA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		261,632					261,632		C46	261,632	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants		10,464					10,464		C89	10,464	49
50	Iowa Department of Transportation		1,638					1,638		C89	1,638	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	0	273,734	0	0	0	0	273,734	0		273,734	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	18,628						18,628			18,628	63
64	Library service							0		D89	0	64
65	Township contributions	32,718						32,718		D89	32,718	65
66	Fire/EMT service	115						115		D89	115	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	51,461	0	0	0	0	0	51,461	0		51,461	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	51,461	273,734	0	0	102,700	0	427,895	0		427,895	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	338,892	A91	338,892	73
74	Sewer							0	739,428	A8Ø	739,428	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	112,228	A81	112,228	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELDORA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	115	1,889					2,004		A89	2,004	90
91	Prisoner care							0		A89	0	91
92	Fire service charges		500					500		A89	500	92
93	Ambulance charges							0	537,994	A89	537,994	93
94	Sidewalk street repair charges		31,103					31,103		A44	31,103	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	204						204		A03	204	98
99	Library charges	2,818						2,818		A89	2,818	99
100	Park, recreation, and cultural charges	54,404						54,404		A61	54,404	100
101	Animal control charges	1,430						1,430		A89	1,430	101
102	Other charges - <i>Specify</i>							0			0	102
103								0	41,103		41,103	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	58,971	33,492	0	0	0	0	92,463	1,769,645		1,862,108	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>					55,706		55,706		U01	55,706	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions	8,206	63,259			15,100		86,565	2,531	U99	89,096	108
109	Deposits and sales/fuel tax refunds	364	45,413					45,777	4,695	U99	50,472	109
110	Sale of property and merchandise	69,376	1,599			86,462	600	158,037	50,770	U11	208,807	110
111	Fines	1,947				767		2,714		U30	2,714	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	13,730	37,200			18,958		69,888	115,130		185,018	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	93,623	147,471	0	0	121,287	600	362,981	173,126		536,107	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ELDORA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	821,993	1,132,376	130,008	320,439	279,701	600	2,685,117	1,963,624		4,648,741	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				848,400	723,398		1,571,798	5,573,600	NR	7,145,398	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	383,557	121,799		116,800	146,525	65,974	834,655			834,655	127
128	<i>Internal TIF loans and transfers in</i>				91,000	33,390		124,390			124,390	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	383,557	121,799	0	1,056,200	903,313	65,974	2,530,843	5,573,600		8,104,443	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,205,550	1,254,175	130,008	1,376,639	1,183,014	66,574	5,215,960	7,537,224		12,753,184	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	-159,707	451,104	-619	25,993	-104,411	37,558	249,918	887,239		1,137,157	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	1,045,843	1,705,279	129,389	1,402,632	1,078,603	104,132	5,465,878	8,424,463		13,890,341	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ELDORA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	338,841	4,685					343,526		E62	343,526	2
3	Purchase of land and equipment	8,511						8,511		G62	8,511	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	66,026	183					66,209		E24	66,209	13
14	Purchase of land and equipment	482	18,758					19,240		G24	19,240	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation		1,452					1,452		E32	1,452	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	413,860	25,078	0	0	0	0	438,938			438,938	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF ELDORA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	234	489,706					489,940		E44	489,940	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	234	489,706	0	0	0	0	489,940			489,940	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELDORA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation	42,088						42,088		E36	42,088	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	42,088	0	0	0	0	0	42,088			42,088	103
104												104
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106												106
107												107
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120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELDORA			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	138,110	11,386					149,496		E52	149,496	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	47,458	55,012					102,470		E61	102,470	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	82,681				1,698		84,379		E61	84,379	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	37,111						37,111		E03	37,111	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	305,360	66,398	0	0	1,698	0	373,456			373,456	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation		1,801					1,801		E89	1,801	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	1,801	0	0	0	0	1,801			1,801	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELDORA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		96,177					96,177		E89	96,177	171
172	Other general government — Current operation	331,825	2,789					334,614		E89	334,614	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	331,825	98,966	0	0	0	0	430,791			430,791	176
177	<b>Section G — DEBT SERVICE</b>				1,385,603			1,385,603			1,385,603	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	1,385,603	0	0	1,385,603			1,385,603	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184						147,167		147,167			147,167	184
185						419,678		419,678			419,678	185
186						48,870		48,870			48,870	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	615,715	0	615,715			615,715	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	615,715	0	615,715			615,715	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,093,367	681,949	0	1,385,603	617,413	0	3,778,332			3,778,332	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ELDORA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS							
Line No.	Item description	General  (a)	Special revenue  (b)	TIF Special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent Fund  (f)	Total current governmental (Sum of cols. (a) through (f))  (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of col. (h))  (i)	Line No.		
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation										296,892	E91	296,892	198
199	Purchase of land and equipment											G91	0	199
200	Construction											F91	0	200
201	Sewer and sewage disposal — Current operation										362,592	E80	362,592	201
202	Purchase of land and equipment										8,895	G80	8,895	202
203	Construction											F80	0	203
204	Electric — Current operation											E92	0	204
205	Purchase of land and equipment											G92	0	205
206	Construction											F92	0	206
207	Gas Utility — Current operation											E93	0	207
208	Purchase of land and equipment											G93	0	208
209	Construction											F93	0	209
210	Parking — Current operation											E60	0	210
211	Purchase of land and equipment											G60	0	211
212	Construction											F60	0	212
213	Airport — Current operation											E01	0	213
214	Purchase of land and equipment											G01	0	214
215	Construction											F01	0	215
216	Landfill/Garbage — Current operation										100,076	E81	100,076	216
217	Purchase of land and equipment											G81	0	217
218	Construction											F81	0	218
219	Hospital — Current operation											E36	0	219
220	Purchase of land and equipment											G36	0	220
221	Construction											F36	0	221
222	Transit — Current operation											E94	0	222
223	Purchase of land and equipment											G94	0	223
224	Construction											F94	0	224
225	Cable TV, telephone, Internet — Current operation											E03	0	225
226	Purchase of land and equipment											G03	0	226
227	Housing authority — Current operation											E50	0	227
228	Purchase of land and equipment											G50	0	228
229	Construction											F50	0	229
230	Storm water — Current operation											E80	0	230
231	Purchase of land and equipment											G80	0	231
232	Construction											F80	0	232
233													233	
234													234	
235													235	
236													236	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ELDORA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								432,536	E89	432,536	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								5,486,078		5,486,078	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								6,687,069		6,687,069	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,093,367	681,949	0	1,385,603	617,413	0	3,778,332	6,687,069		10,465,401	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	19,609	563,102			25,937		608,648	226,007		834,655	255
256	Internal TIF loans/repayments and transfers out			124,390				124,390			124,390	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	19,609	563,102	124,390	0	25,937	0	733,038	226,007		959,045	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,112,976	1,245,051	124,390	1,385,603	643,350	0	4,511,370	6,913,076		11,424,446	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						104,132	104,132			104,132	263
264	<b>Restricted</b>		460,228	4,999	17,029	435,253		917,509			917,509	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>	-67,133						-67,133			-67,133	267
268	<b>Total Governmental</b>	-67,133	460,228	4,999	17,029	435,253	104,132	954,508			954,508	268
269	<b>Proprietary</b>								1,511,387		1,511,387	269
270	<b>Total ending fund balance June 30, 2013</b>	-67,133	460,228	4,999	17,029	435,253	104,132	954,508	1,511,387		2,465,895	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,045,843	1,705,279	129,389	1,402,632	1,078,603	104,132	5,465,878	8,424,463		13,890,341	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ELDORA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	1,129,226	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U \$ 180,000	29U \$	39U \$ 7,000	49U \$	49U \$	49U \$ 173,000	49U \$	I91 \$ 5,400
2. Sewer utility	19U 5,074,000	29U 5,660,000	39U 5,324,000	49U	49U	49U 5,410,000	49U	I89 128,552
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T 334,843	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. General loan		340,000		340,000				
Capital lease	19U	29U	39U	49U	49U	49U	49U	I89
10.	196,800		10,000	186,800				0
Corporate purpose	19U 46,000	29U	39U 46,000	49U 0	49U	49U	49U	I89 1,955
Corporate purpose	19U 1,995,000	29U	39U 285,000	49U 1,710,000	49U	49U	49U	I89 46,375
Aquatic Center	19U	29U	39U	49U	49U	49U	49U	I89
13.	945,000		945,000	0				37,973
Street Improv& refunding	19U	29U 1,230,000	39U	49U 1,230,000	49U	49U	49U	I89 12,300
Total long-term debt	8,771,643	7,230,000	6,617,000	3,466,800	0	5,583,000	0	232,555

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	91,925,367	x .05 = \$	4,596,268

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$		\$			
				2,465,895	2,465,895	
REMARKS	V98					

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